

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Form L-4035a (3128) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

Distribute copies of this form to: the Taxpayer, the County Treasurer, the County Equalization Department and the State Tax Commission, and the treasurers of all other affected taxing authorities.

Owner			Parcel Number
Street Address			Property Type
City	State	ZIP Code	School
Property Address			Class

<b>PART D: DISCLOSURE</b>	<b>Item or Taxing Authority</b>	<b>Note or Millage</b>			
<b>TOTALS</b>					

☐ Poverty Exemption                      ☐ Qualified Agricultural Exemption                      ☐ Mutual Mistake of Fact  
☐ Homeowner's Principal Residence Exemption                      ☐ Clerical Error including the Reversal of a Taxable Value Uncapping

## PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

Signature	Date	Signature	Date
Signature	Date	Signature	Date
Signature	Date	Signature	Date

**NOTE: Please supply a copy of the completed form to all affected Taxing Authorities.**

# **Form 4031, July/December Board of Review Affidavit Definitions**

## **Clerical Error**

International Place Apartments

v

Ypsilanti Township  
1996 Mich App. 79

On March 29, 1996 the Michigan Court of Appeals clarified the meaning of the term "clerical error" found in MCL 211.53b which authorizes the correction of a clerical error or mutual mistake of fact by the July and December Boards of Review. The Court of Appeals states that the July and December Boards of Review are allowed to correct clerical errors of a typographical or transpositional nature. The July and December Boards of Review are NOT allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information.

## **Qualified Agricultural Exemption**

The July/December Board of Review has the authority to review a denial by the Assessor of Qualified Agricultural Property Exemptions, for the current year only.

The July/December Board of Review has the authority to grant a Qualified Agricultural Property Exemption that was not on the Tax Roll for the current year and the previous year, where the property met all requirements for the Qualified Agricultural Property Exemptions status, and where the assessor has not previously denied the exemption.

## **Mutual Mistake of Fact**

General Products Delaware Corporation

vs

Township of Leoni; County of Jackson  
MTT Docket # 249550

This case was precedent setting as the Tribunal defined "mutual mistake of fact" as follows: "the fact or facts upon which the erroneous belief is based must be an identifiable thing common to both parties' knowledge and awareness, be within the contemplation of each party, be a 'basic assumption' material to the mistake - and that each party arrive at a substantially identical but erroneous conclusion based upon that material fact or set of facts and that the mistaken fact was the primary cause of, and had a 'material effect' upon, the over-assessment and excessive tax payment."

## **Homeowner's Principal Residence Exemption**

Homeowner's Principal Residence Exemption that was not on the Tax Roll for the current and/or previous three years and not denied by the Assessor, Auditing County, or the Department of Treasury.

## **Reversal of a Taxable Value Uncapping Is Treated as a Clerical Error**

P.A. 23 of 2005, MCL 211.27a (4) provides as follows:

...If the taxable value of property is adjusted under subsection (3) and the assessor determines that there had not been a transfer of ownership, the taxable value of the property shall be adjusted at the July or December Board of Review. Notwithstanding the limitation provided in section 53b(1) on the number of years for which a correction may be made, the July or December Board of Review may adjust the taxable value of the property under this subsection for the current year and for the 3 immediately preceding calendar years. A corrected tax bill shall be issued for each tax year for which the taxable value is adjusted by the local tax collecting unit of the local tax collecting unit has possession of the tax roll or by the county treasurer if the county has possession of the tax roll. For purposes of section 53b, an adjustment under this subsection shall be considered the correction of a clerical error.

Please see STC Bulletin 9 of 2005.

**NOTE:** Please see State Tax Commission Bulletin 12 of 1997 and its supplements regarding the authority of the July and December Boards of Review.